

EXHIBIT A

Exhibit A

Claim	Name	Address	Total Claim Amount	Approximate Amount Subject to Objection Because it Relates to an Investment in the Gramercy Court Condos Loan
10725-02088	Robert W Ulm Living Trust Dtd 4/11/05	Robert W Ulm Tee 414 Morning Glory Rd St Marys, GA 31558	1,376,330.00	100,000.00
10725-01419	S & P Davis Limited Partnership	737 Bannerman Lane Fort Mill, SC 29715 S & P Davis Limited Partnership A Texas Partnership 6816 Citrine Drive Carlsbad, CA 92009	419,981.00	25,000.00
10725-00275	Sailon, David & Joan	2436 Cliffwood Dr Henderson, NV 89074	Unknown	Unknown
10725-01644	Sexton, David	21929 N 79th Pl Scottsdale, AZ 85255	58,043.27	Unknown
10725-02175	Simmons Hwjtwros, Alan R & Judith B	Po Box 13296 South Lake Tahoe, CA 96151-3296	1,186,288.22	50,000.00
10725-01909	Simon Ttees Of Simon Family Tr 2000, Alan & Carol	1800 Waldman Ave Las Vegas, NV 89102-2437	202,866.68	50,000.00
10725-01955	Small Family Trust	Richard & Jacquelin Small Ttees 4801 Calle Santa Cruze Prescott Valley, AZ 86314	703,134.00	50,000.00
10725-00528	Sonnenklar, Herbert & Norma R	2501 Poinciana Dr Weston, FL 33327-1415	170,789.00	50,000.00

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10725-01581	TeeterIraRollover,Louise	4201ViaMarina,Suite300 Marina DelRey, CA90292 Louise Teeter IRA Rollover Robert C. Lepome 10120 S. Eastern #200 Henderson, NV 89052	197,814.00	13,500.00
10725-02291	TerryRHelmsLivingTrustDtd11/11/94	TerryHelms 809UplandBlvd LasVegas,NV89107-3719	11,155,754.80	2,000,000.00